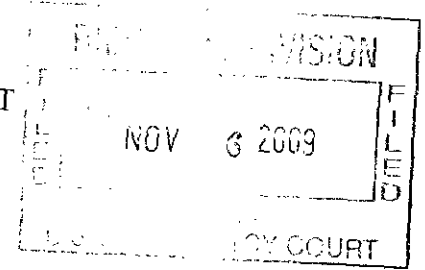


UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION



-----	x	
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC.	:	Case No. 08-35653 (KRH)
<u>et al.</u> ,	:	
	:	Jointly Administered
Debtors	:	
	:	
-----	x	Docket No. 3637

CREDITOR'S AMENDED RESPONSE TO
DEBTOR'S SIXTH OMNIBUS OBJECTION TO CERTAIN MISCLASSIFIED NON-
GOODS 503(B)(9) CLAIMS

TOWN OF ENFIELD CONNECTICUT, CREDITOR, hereby amends its Response to the Debtor's Sixth Omnibus Objection to Certain Misclassified Non-Goods 503(B)(9) Claims, Docket No. 3637, and states:

1. The Town of Enfield has been assigned Claim Number 1210 in the amount of \$5,692.16. The claim has been classified as a 503(b)(9) claim. The Debtor has filed the above-referenced Objection seeking to reclassify the Town of Enfield's claim as a general unsecured claim.

2. The Town of Enfield's claim is for municipal property taxes for personal property owned by the debtor in Enfield, Connecticut. The taxes were assessed on July 1, 2008 and were due in two installments, the first on July 1, 2008 and the second on January 1, 2009.

3. The assessment of municipal property taxes are authorized by Connecticut General Statute §12-40, et. seq.

4. The Town of Enfield's initial Response stated that the property taxes are an administrative expense pursuant to 11 U.S.C. §503(b)(1)(B)(ii).

5. The above-mentioned statutory authority was erroneously cited; the correct citation is 11 U.S.C. §507(a)(8)(B).

WHEREFORE, the Creditor, Town of Enfield Tax Collector, respectfully requests that this Court deny the Debtor's request to reclassify the Town of Enfield's claim as a general unsecured claim.

WHEREFORE, the Creditor, Town of Enfield, further respectfully requests that the Court reclassify the Town of Enfield's claim as a priority expense pursuant to 11 U.S.C. §507(a)(8)(B).

I HEREBY CERTIFY that a correct copy of the foregoing was furnished by first class U.S. mail, postage prepaid, this 3rd day of November, 2009, to Gregg M. Galardi and Ian S. Fredericks of Skadden, Arps, Slate Meagher & Flom, LLP, One Rodney Square, PO Box Wilmington, DE 19899-0636; Dion W. Hayes and Douglas M. Foley of McGuirewoods, LLP, One James Center, 901 E. Cary Street, Richmond VA, 23219; and Chris L. Dickerson of Skadden, Arps, Slate, Meagher & Flom, LLP, 333 West Wacker Drive, Chicago, IL 60606. I hereby certify that I am admitted to the Bar of the United States District Court for the District of Connecticut.

By: 

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